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SUGHRUE MION ZINN MACPEAK & SEAS, PLLC

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May 10, 2001

BOX PATENT APPLICATION

Commissioner for Patents

Washington, D.C. 20231

Re: Application of Kazunori OZAWA
SHEET CODER AND SHEET DECODER
Assignee: **NEC CORPORATION**
Our Ref. Q64424

Dear Sir:

Attached hereto is the application identified above including 40 sheets of the specification, including the claims and abstract, 5 sheets of informal drawings, and a copy of the executed Declaration and Power of Attorney. The Assignment will be filed at a later date.

Assignment for published patent application is: **NEC CORPORATION**.

The Government filing fee is calculated as follows:

Total claims	18	-	20	=		x	\$18.00	=	\$0.00
Independent claims	12	-	3	=	9	x	\$80.00	=	\$720.00
Base Fee									\$710.00
TOTAL FEE									\$1430.00

A check for the statutory filing fee of \$1430.00 is attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from May 10, 2000 based on Japanese Application No. 137105/2000. The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE, MION, ZINN,
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By: 

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